App. F. IX-4

Previous References.
Pts 39-31 & 3-7

1947
(Pts)

File No. 106-41
Serial Nos. 1-4

Later References.

(P-23)

PRESERVED

GENERAL AND REVENUE SECRETARIAT

Part B for Dec 43.

SUBJECT

Inventories of the Government Central Press Bangalore and the Government Branch Press Mysore for the Year 1940-41.

Telegrams : PAPYRUS.

OFFICE OF THE SUPERINTENDENT,
GOVERNMENT PRINTING IN MYSORE,
Bangalore, dated 23rd December ..... 194 1.

No. P. 1957

FROM Encl. Two Inventories ptS.106-41-1.

B. KRISHNASWAMY CHETTY, ESQ., B.E., A.R.P.S., M.A.S.M.E.,
SUPERINTENDENT, GOVERNMENT PRINTING,
BANGALORE.

To

The Secretary to Government,
Development Department,
BANGALORE.

Sir,

I have the honour to submit herewith the inventories of the Government Central Press, Bangalore, and the Government Branch Press, Mysore, for the year 1940-41 and to request that their receipt may be kindly caused to be acknowledged.

I have the honour to be,
Sir,
Your most obedient servant,

SUPERINTENDENT.

Bvs.

Sub with two draft as usual.
2 Inv
To The Superintendent Govt Printing.

A.F. 3412/ptS.106-41-2 Dt 8-1-1942

Acknowledges the receipt of two inventories of the Govt Central Press Bangalore and the Govt Press Mysore for 1940-41.

To The Comptroller to Govt

A.F. 3413/ptS.106-41-3 Dt 8-1-42

for the inventories of the Govt press for favour verification.

WD 04155—GPB—55,000—23-10-41

Inventories of the Govt. Presses for 1940-41

2279

Vmoney

218. File No. 106 of 1941.	General and Revenue Secretariat.
	Serial No.

Letter No. 100/C.A.A.O. dated 15th August 1942 from the Comptroller to Govt. stating that the verification of the inventories is possible only during the local audit of the press which will be taken up in December 1942

3 Subs for perusal.

Hr 24/8. (Secy)

RECD. 26 AUG. 1942 M. SGOVT.

GEN & R.T. BRANCH 31 AUG. 1942 GTT.

WD 29/8/42

Subs B for 29/8

Letter No 359 C.A.A. dated 18 February 43 from the Compt. to Govt. forwarding the Inventory of the Govt. Central & the Branch presses for the year 1940-41 duly verified with certain remarks.

5. If approved, the opinion of the Supdt. Govt. printing on the remarks of the Compt. to Govt. against ~~these~~ certain items in the Inventories may be called for unofficially.

Hr. MW. ('A' may be done)

(Secy) 4/3

RECD. 10 MAR. 1

Yes

WD 13/3/43

Hr 15/3

Inventories of the Govt. Presses for 1940-41

3 Dup (3)

Pts. File No. / Current No. 106 of 41 Page.

No.1730/132/42 - Forwarded unofficially to the Supdt Govt. Printing for favour of furnishing his opinion, on the remarks of the Comptroller of Govt against certain items in the Inventories.

By order

K Ramachandra

for S.W. Rep. 13.3.43 Govt.

13-3-1943.

Returned with Compliments:--

2. The discrepancies noticed in para 2, 3 and 4 of the Comptroller's letter are due to clerical error. Necessary corrections have been made in the office copy of the Inventory also.

{Para 5}.

3. 700 lbs. of Mono metal not suitable for Mono casting have been issued for casting leads and types. The cost of the same works out to Rs.175/-. The quantity and cost will be taken to account against Mono type metal (item No.285 under "Composing") and the closing balance of the same reduced to that extent. Another 500 lbs. of this metal issued to the Branch Press for the same purpose on 9-11-40 as per Invoice No.6976 dated 9-11-40 and acknowledged by the Assistant Superintendent, Government Branch Press, in letter No.1637 dated 8-1-43 will also be taken into account and the balance reduced to that extent.

{Para 6}.

4. Of the four items shown to have been not brought on the inventory, in para 6 of the Comptroller's letter, it is seen that Mono metal purchased during the year has been taken to account both in the Inventory and ledger, vide item No.285 under "Composing". The other three items will be taken to account in the Inventory for 41-42.

{Para 7}.

5. Depreciation is being deducted mainly to ascertain whether the additions to the plant and machinery are well within the balance of the proforma depreciation fund account or whether any heavy expenditure of a capital nature is being incurred on this account. Under the rules relating to maintenance of the depreciation fund account approved in Government Order No. G.14823-80/P & S 66-29-2 dated 27-6-30 depreciation is to be calculated on the value of the articles borne on the books at the commencement of the year and in use during the year and not on articles added during the year. Accordingly the Central Press has not been deducting depreciation on articles transferred to the Branch Press on the ground that the articles have not been in use throughout the year. The Branch Press seems to have treated these additions during the year and has not been deducted any depreciation on these articles. As this rule is applicable to only fresh purchases during the year or articles finally removed from the inventories of both the presses by sale etc., depreciation will hereafter be deducted also for machines transferred to the Branch Press from opening balance.

{Para 8}.

6. As it is the case in all Government accounting depreciation will henceforth be calculated to the nearest anna in

the Central Press also. This will make the procedure followed by both the Presses uniform.

{Para 9}

7. For some purpose a special table of rates for ascertaining the cost of types cast in the Press has been drawn up. As such, this Press has carried on the application of this old table of rates for ascertaining the value of types cast for purposes of accounting the same in the Inventory and ledger. Whether these rates require any revision for the purpose of the inventory under the present circumstances are being examined and the result will be reported for orders of Government.

{Para 10}

8. On verification of the Type casting registers and other records, it is seen that the following quantities of broken and defaced types, leads and Mono metal have been issued for remelting and casting types and leads anew.

	Types.	Leads.	Mono metal.
7/40	250	500	--
8/40	1000	550	--
9/40	500	607	--
10/40	500	250	--
11/40	200	200	500.
12/40	--	300	--
/41	550	366	--
/41	300	700	--
/41	999-3	1048-12	--
/41	400	---	--
/41	400	---	200
/41	450	---	---
Total	5543-3	4521-12	700

The grand total of these three varieties is (5543-3+4521-12+700) 10764 lbs and 15 ozs. The cost of the same works out to Rs.2691-4. The above quantities and cost will be taken to account and necessary corrections effected in the Inventories. The difference between the opening balance and closing balance need not be taken into account as the opening balance is part of last year's issue which has already been deducted in full in that year's inventory and the closing balance is part of the issues in 40-41, which has also been deducted in full in the Inventory for 40-41.

9. Though the types are being accounted for in the Inventory and ledger according to the different kinds and sizes of the same, it will not be practicable or possible ~~of the same, it will not be practicable or possible~~ to ascertain and verify the total quantity of any one kind and size, owing to the same being distributed in the type stores and various composing branches, in cases composed matter standing formes pyed types, etc. It is on account of this difficulty that it has been ordered in Government Order No.G.10034-5/P & S/39-31-5 dated 22nd June 1932 that the stock of types may be taken in lumps at the time of quinquennial stock taking and not according to kinds and sizes. The practice in the Government of India Presses and the Madras Government Presses is to account for types and leads in lump and not in detail. The classification of the articles followed in the Inventory at present is found to be not satisfactory or rational. A revision of the same on the lines of the classification followed in the Madras Government Presses is being worked out and detailed proposals about the revised classification to be followed and the accounting of types and leads in lump will be submitted for

P.T.O

for the approval of Government early.

10. But in view of the detailed accounting of types a leads in the Inventory at present, the procedure followed so far is based on the assumption that the broken and defaced types are drawn from the kinds and sizes of types into which they have been cast after remelting proportionate to the quantity of each kind and size cast. Such proportionate quantities are deducted from the balances of the respective kinds and sizes of types. As it is not possible to know th various kinds and sizes of types of which the cast out types remelted to cast new ones are made up, this is the only alternative that could be followed in the absence of any oth satisfactory procedure. The discrepancies inherent in such a procedure may be eliminated only by having accounts of the types in a lump. { Para 11 }.

11. Taking into account the corrections indicated in paras 2, 3 and 4 of the Comptroller's letter and that necessary owing to the changes indicated in para 8 above statement I will be as follows:--

Opening Balance.				2,77,443-11-	0.
Deduct:					
1. Depreciation.	24,626	0	0		
2. Value of articles sent to Branch Press.	2,801	10	0		
3. Old Types remelted to cast new ones.	2,691	4	0		
4. Article sold and written off.	46	1	0		
5. Value of articles sent to Hosali Press and the Auditor, Mysore Railways.	74	14	0		
				30,239	15 0
			Net.	2,47,203	14 0
Add value of articles purchased during the year...				68,543	0 0
			Total Rs.	3,15,746	14 0

{ Para 12 }

12. The pro-forma depreciation fund account is being maintai ed to see machines are not scrapped much earlier than their usual span of usefulness and that the renewals and replacements are regulated and are not either too rapid or abnormal Therefore, the practice has all along been to charge to this fund account only heavy plant and machinery and other articl purchased out of the allottment for the "Purchase of Machine and are of the nature of renewals and replacements. Petty plant, tools, accessories etc., purchased out of the grant f "Types and materials" and "Contingencies" are not being take to this account. According to the above practice, the cost of the items referred to in para 12 of the Comptroller's letter have not been treated as a charge on the balance of t fund.

Inventories of the Govt. Press Central + the Branches for 1940-41.

Continuation Sheet. Pts. File No. Current No. 106 of 41 pages

{Para 14}

13. In view of what has been stated in the previous para the depreciation fund account will be as follows:--

Opening Balance...		91,720 10 9	
ADD			
Depreciation ...	24,626 0 0		
Value of Plant etc., sold and written off	46 1 0		
		24,672 1 0	
	Total. Rs	1,16,392 11 9	
DEDUCT value of fresh purchases. { Para 11 }		40,775 14 0	
Closing balance on 30-6-41.		75,616 13 9	

{Para 15}

14. There was no arrangement for the accounting of the receipt and disposal in the various branches of old types, leads and monometal intended for being remelted and cast into new types and leads with the object of devising suitable subsidiary registers for having an account of the same during their transit from Branch to Branch and of the various stages of transformation and checking the correctness of the accounts as exhibited in the Type casting registers, they were not attested by the Superintendent then and there. The accounts have since been gone into by the undersigned and the monthly accounts attested. A set of registers for recording the transactions relating to Type casting in their various stage have been brought into and their suitablity for the purpose is being watched.

Superintendent, 9/7/43
Government Printing,
Bangalore.

9/7/43

Resubmitted with the references referred [illegible] may be forwarded again to the Comptroller to Govt. for his further remarks

9/7/43

yes 31c

No 42 dt 13-8-43

Forwarded unofficially to the Comptroller to Govt. for favour of final Remarks.

By order

14.8.43

12.8.43

U.O.No. 108 CLAD dated 27-8-43 (No 196 Spl 31 1-9-43)

Returned with compliments.

The discrepancies pointed out in paras 2,3,4,7 & 8 of this office letter No.359/CLAD dated 18-2-43 have been replied to by the Superintendent, Government Press and therefore call for no further action.

3. Regarding the corrections to be made in the Inventor and the two Statements appended thereto, in the light of the replies to paras 5,6,10 & 11 of the said letter the alterations proposed by the Superintendent may be required to be incorporated in the Inventory for the year 1941-42 which is due to Government.

4. Para 9. The Superintendent has not explained why the revised rates sanctioned by Government were not given effect to till now. The sanctioned rates have to be adopte till the proposals referred to by him are sanctioned by Government after necessary examination.

5. Paras 12,13 and 14. All purchases which enhance the capital value of the Plant and Machinery irrespective of the source from which they have been purchased have to be taken to the account of the depreciation fund to know exactly their present worth. According to this principle, the amount of Rs.4,446-5-0 being the cost of Machinery purchased during the year and referred to as items 2 and 3 in the list, has to be added on to the account of the fund. The fund account as finally revised will be as noted below

Opening balance on 1-7-40 .		Rs. 91,720-10- 9
Add Depreciation	Rs. 24,626-0-0	
Value of plant etc sold & written off	46-1-0	
		24,672- 1- 0
	Total	Rs. 1,16,392-11-9
Deduct value of fresh purchases		45,222- 3-0
Closing Balance on 30-6-41		Rs. 71,170- 8-9

The Superintendent has to adopt this figure for his accounts for 1941-42.

(9)

Copy of letter No. 1637/S.71 dated 8th January 1943, from the Assistant Superintendent, Government Branch Press, Mysore, to the Superintendent, Government Printing, Bangalore.

Referring to your letter No.P.1781, dated the 4th instant, I have the honour to acknowledge the receipt of all the articles noted in the undermentioned 16 invoices.

1.	Invoice	No.6955,	dated	26	7	1940.
2.	"	" 6958	"	30	8	1940.
3.	"	" 6963	"	26	9	1940
4.	"	" 6967	"	11	10	1940
5.	"	" 6975	"	7	11	1940
6.	"	" 6976	"	9	11	1940
7.	"	" 6982	"	11	1	1941
8.	"	" 6986	"	13	2	1941
9.	"	" 6989	"	7	3	1941
10.	"	" 6990	"	9	4	1941
11.	"	"6997	"	21	5	1941
12.	"	" 6998	"	23	5	1941
13.	"	" 7000	"	7	6	1941
14.	"	" 7601	"	9	6	1941
15.	"	" 7602	"	13	6	1941
16.	"	" 7603	"	14	6	1941

Sd/- D.S. Gurubasavappa.

ASSISTANT SUPERINTENDENT.

"COPY"

for SUPERINTENDENT.

12/43

Urgent

AUDIT OBJECTIONS RELATING TO THE INVENTORY FOR 1940-41.

OBJECTION NO.21 (a):- As the original acknowledgement slips have be misplaced and are not readily forthcoming, the Branch Press was - addressed about the receipt of the articles despatched under the - Invoices referred to in the objection. The Assistant Superintendent Government Branch Press has acknowledged the receipt of the articles sent under these invoices in his letter No. 1637/S.71 dated 8-1-43 (Copy enclosed for ready reference)

(b) There has been an omission in this respect. This will be taken to account in the Inventory for 41-42.

(c) The official responsible for such irregularities has been change from Stores work and a new hand has been posted in his place. Arra ments have been made for the posting of the Day book and Ledgers without any undue delay.

OBJECTION NO.22:- A list of condemned mono-metal issued for ca ordinary types is being got ready and will be furnished early. issue of this metal will be brought to account in the Inventory for 41-42.

OBJECTION NO.23:- The omission to take to account the 2 shafting will be rectified by taking the same to account in the Inventory 41-42.

OBJECTION NO.24:-

Item No.239 in the Day Book.	This is handnumbering machine ink and not b numbering machine. As such it is not nece to account for it in the Inventory.
Item No.308. Mono-metal. Do 311. Steel figure puches one set of 9. -Do- 351 A. Dunlop Advance - Equipment.	These will be taken to accat in the Inventory for 41-42

OBJECTION NO.25:- In both the cases incorrect figures have bee entered due to errors in calculation or other clerical errors. Th opening balance of the Inventory for 41-42 will be reduced to t extent of the difference between the actual amount of depreciation the amount of depreciation taken to account in the Inventory fr 4

OBJECTION NO.26:- In future depreciation will be deducted on the value o articles transferred from the Central Press to the Branch Press or vice versa, unless any of the articles have been purchased during the year to which the Inventory relates.

OJECTION NO.27:- There are no rules in the matter. Each of the two - institutions have been following their own procedure in this connection. B; to have uniformity in the procedure followed by both the offices in this respect, in future, depreciation will be calculated to the nearest anna both at the Central and ~~MCK~~ Branch Presses.

Objections 28 and 29 relate to the irregularities connected with the ise of articles and auction of articles. Replies to the same will be put up by the Stores after verification and sent to the Audit ofice along with the replies to the other objections.

SUPERINTENDENT, 11/4/43
GOVERNMENT PRINTING IN MYSORE,
BANGALORE.

11/2/43 1/2/43 1/2/43

Appendix F G—1]

SUBJECT... I .....

.....

.....

Section pts.

File No. 106-41.

Serial No. 2

Diary No. of letter replied to..... .....

No. A7 3412

To

The Supdt, Govt. printing

General and Revenue Secretariat

( )

the *193*

Date of issue 8/1/42

Signed by MRSS Chary

Sir,

I am directed to acknowledge the receipt of the inventories of the Govt. central press, Bangalore & the Govt. Branch press, Mysore for the year 1940-41 sent with your letter no P. 1957 dated 24th Dec.r 1941.

I have the
&c.
for Dy Secy
Br.

List of enclosures..... .. ..

Copied by.....

Examined by.....

(13

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

General and Revenue Secretariat.

Bangalore, dated 8th January 1942.

No. A&F 3412
D+S 106-41-2

FROM

The Secretary to the Government of His Highness the Maharaja of Mysore.

Development Department.

To

The Superintendent,
Government Printing,
Bangalore.

Sir,

I am directed to acknowledge the receipt of the inventories of the Government Central Press, Bangalore and the Government Branch Press, Mysore for the year 1940-41 sent with your letter No.P.1957 dated 24th December 1941.

I have the honour to be,
Sir,
Your most obedient servant,

Secretary to Government,
Development Department.

ACA/2.

Appendix F G—1]

SUBJECT... 11

Diary No. of letter replied to.. .....

General and Revenue Secretariat

( )

the *193*

Date of issue 8/4/42

Signed by..... M.C.S.Char

List of enclosures.....

Copied by.....

Examined by.....

Section P&S

File No. 106-41

Serial No. 3

No. A.H.D.4(2)/Secs 2

To The Compt. & Govt.

Sir,

I am directed to forward herewith for verification & return the inventories of the Govt. central press, Bangalore, & the Govt. Branch press, Mysore for the year 1940-41 received from the Superintendent, Govt. Printing, Bangalore with his letter No. P. 1959 dated 24th Dec. 1941.

I have etc.,

for Dep. Secy.

Br.

(15

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

General and Revenue Secretariat.

No. A73413 / DS106-III-3/Rev2 Bangalore, dated 8th January 1942.

FROM The Secretary to the Government of His Highness the Maharaja of Mysore.

To Development Department.

The Comptroller to Government,
Bangalore.

Sir,

I am directed to forward herewith for verification and return, the inventories of the Government Central Press, Bangalore, and the Government Branch Press, Mysore for the year 1940-41 received from the Superintendent, Government Printing, Bangalore with his letter No.P.1957 dated 24th December 1941.

I have the honour to be,
Sir,
Your most obedient servant,

Secretary to Government,
Development Department.

P&S 106-41-4

OFFICE OF THE COMPTROLLER TO THE GOVERNMENT
OF HIS HIGHNESS THE MAHARAJA OF MYSORE,

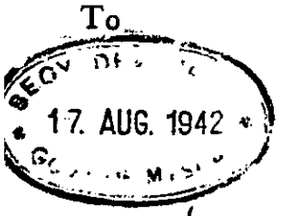
No 100/CLAD-

Bangalore, dated 13th August *1942.*

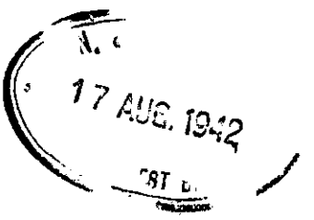
From

M. VIRARAJA URS, Esq., B.A., B.L.,
Comptroller to the Government of
His Highness the Maharaja of Mysore,
BANGALORE.

To



V.Vedavyasacharya, Esq., B.A.,
Secretary to Government,
Development Department,
B a n g a l o r e.



Sir,

With reference to your letter No.A.F.3413/P & S 106-41-3 dated 8-1-42 forwarding for verification and return the inventories of the Government Central Press and the Government Branch Press for 1940-41, I have the honour to state that the verification is possible to be made only during the local audit of the Press. Due to want of the requisite staff and other heavy pressing local audit work, the local audit of the Central Press could not be arranged for till now. This work is however included in the audit programme for the current year and will be taken up in December 1942 and the inventories will be verified and returned immediately thereafter. The verification of the inventory for 1941-42 which will be ready by that time will also be attended to.

I have the honour to be,
Sir,
Your most obedient servant,

Comptroller.

PWS/96-41-1

OFFICE OF THE COMPTROLLER TO THE GOVERNMENT
OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

No. 359 CLAD / Enclose two Inventory Books

Bangalore, dated 15th February 1943.

From

M. VIRARAJA URS, Esq., B.A., B.E.,
Comptroller to the Government of
His Highness the Maharaja of Mysore,
BANGALORE.

To

V. Vedavyasachary Esq., B.A.,
Secretary to the Government of Mysore,
Development Department, Bangalore.

19 FEB. 1943

Sir,

I have the honor to forward herewith the Inventory of Government Central Press, Bangalore, together with that of the Branch Press, Mysore, for the year 1940-41 duly verified, subject to the following remarks:-

2. Composing item No.8 -
6-point lining No.17...The value of types cast during the year works up to Rs.18-12-0 as against Rs.16-4-0 taken to the Inventory and ledger..

3. Machine Item No.2
Depreciation at 8 per cent on Rs.439/- will be Rs.35-0-0 and not Rs.19-0-0 as worked out in the inventory.

4. Machine Item No.44 -
Rs. 6-0-0 only has been deducted as depreciation instead of Rs.60/- (Perhaps due to clerical error).

5. Mono-metal condemned and issued for casting ordinary letters has not been deducted from the opening balance.

6. The following purchases made during the year have not been brought on the Inventory and Dead Ledger
2 shafting collars
1 set of steel figure punches
Mono-metal
Dunlop Advance Equipment

7. For machines transferred to Branch Press from the opening balance, no depreciation is worked out and deducted either in the Branch Press or in the Central Press.

8. Depreciation is worked out to the nearest rupee in the Central Press, whereas in the Branch Press it is being calculated to the nearest anna.

9. The rates fixed in the Press Manual for working out the cost price of different kinds of types cast in the Press was revised by Government so long back as September 1933 but yet the revision has not been given effect to till now.

10. From the register (type-casting) made available for audit

it was seen that no separate account of the different kinds of letters melted had been maintained though these details are being furnished in the inventory. The total quantity of old types and lead remelted during the year as per inventory differs from that worked out from the registers, by lbs 908-5 as detailed below and the reason for the same was not forthcoming:-

	ypes	Lead
July 194	250	500
August "	000	550
Septembe	500	607
October	500	250
November	200	200
December	-	300
January	550	366
February	500	400
March	993-3	1048-12
April	400	

Composing	285	...	Rs. 2,550- 0- 0
Machine	20	...	1,697- 5- 0
	71	...	2,749- 0- 0
Thompson	1	...	265- 9- 0
	16	...	1,644- 4- 0
Mono 1	1	...	3,968-12- 0
Miscellaneous			950-11- 0
Total			13,825- 9- 0

13. As usual the value of costly machineries only is harged to the Fund whereas credit for depreciation is given n all purchases made during the year..

Statement No.I -A

14. On account of the corrections made in Statement No.I nd the omissions pointed out in the preceding paras the figures in Statement No.I(a) stands revised as follows:-

Opening balance on 1-7-1940		Rs. 91,720-10- 9
Add -		
Depreciation	24,626- 0- 0	
Value of plant etc sold & written off	46- 1- 0	
		24,672- 1- 0
Total		... Rs.1,16,392-11-9
Deduct - value of fresh purchases		54,601- 7-0
Closing Balance on 30-6-1941		61,791- 4-9

15. The type-casting registers have not been attested by ny responsible officer from November 1940 and by the Superintendent from August 1940.

I have the honor to be,
Sir,
Your most obedient servant,

M. Vinayaka Rao
Comptroller
SD/16/2.43.

Appendix F G—1]

SUBJECT.....

.....

.....

Section P&S

File No. 106 - 41

Serial No.

Diary No. of letter replied to.....

No. AF 1993

To The Supdt. Govt Printing
Bangalore

General and Revenue Secretariat

( )

the 19 .

Date of issue 5/11/43

Signed by for R.R. Sastry

Sir,

With reference to your letter no P 1957/3 24/12/42 submitting the indents of the Govt Central Press Bangalore & the Govt Branch Press, Mysore, for 1940-41, & ~~accounts~~ and to your D.O. note dt 5/7/43 re the same, I am directed to state that the alterations proposed by you in your

List of enclosures.....

Copied by .....

Examined by 15/10

above No.
Note ~~of 5-2-43~~ in regard to
the corrections to be made in
the inventory & the two statements
appended thereto in the light
of the replies to paras 5, 6, 10 & 11
of the Comptroller's letter of 15/18/2/43
may be incorporated in the Inventory
for the year 1941-42. I am also to state that
the rates fixed in the Press Manual
for working out the cost price of different
kinds of types cast in the Press & revised
by Govt. so far back Sept 1933 but not given
effect till now may to be adopted till
they are further revised for purpose of
inventory.

I am to observe in this connection
that all purchases which enhance the
capital value of the Plant & Machinery
irrespective of the source from which they
have been purchased have to be taken to the
account of the depreciation fund to know
their present worth and that accd to
this principle the amount of Rs 4446-5-0 being
the cost of machinery purchased during the year

G. R. S. App. F. G. 3.

GENERAL AND REVENUE SECRETARIAT.

(*Continuation sheet draft form*).

30 re

3613 M

has to be added on to the account of the fund the fund account as finally revised will be as noted below:—

6/penny Balance on 1.7.940.		Rs 91720-10-1
Add Depreciation	Rs 24626-00	
Value of Plant etc sold & written off	46-10	24672
		116,392
Total		
Deduct-Value of fresh purchase		45,92
Closing balance on 30.6.41.		71,170

I am to state that the above figure may be accepted for your accounts for 1941-42 and that the memorandum for that year may be prepared on the above lines

Yours

21/10

No. A.F. 1994/5 dated Copy to the Comptr. with reference to his No 10894 dated 27/31.8.943